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In this circular, school expenses are compared with the total expense for maintenance and operation of general governmental departments in 75 cities and towns of over 50,000 population that include school systems in city government costs. Data, tabulated by city, include: (1) Total payments for major functions; (2) total payments for schools; (3) cost per capita for major functions; (4) cost per capita for schools alone; and (5) percentage of total city expense allocated to schools. Annual data for 1962 through 1967 are also given, by population grouping, for the cost per capita for schools and the percentage of total city expense allocated to schools. (DE)

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SCHOOL EXPENSE
IN FINANCIALLY DEPENDENT SCHOOL SYSTEMS
COMPARED
WITH TOTAL CITY EXPENSE,
1966-67

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EA 002 520

SCHOOL EXPENSE IN FISCALLY DEPENDENT SCHOOL SYSTEMS
COMPARED WITH TOTAL CITY EXPENSE, 1966-67
(75 Cities and Towns over 50,000 in Population)

THE Educational Research Service's series of reports presenting data to compare public school expenditures with total municipal expenditures has now covered 40 fiscal years. Throughout this period, the only data available which could be used to make these comparisons have been those reported annually by the U. S. Bureau of the Census. Certain limitations in these data, noted later in this discussion, make it inadvisable to attempt to relate the figures on school expenditures to those published by other agencies such as the U. S. Office of Education and the National Education Association.

The Educational Research Service has been urged to continue this series because of its value in showing trends over a long period of time. Trends from 1962 to 1966-67 are indicated in Tables A and B on page 2. Previous to 1963-64, the Census Bureau reported for fiscal years ended December 31. For the past four years, the reports have covered fiscal years ended June 30.

Included in the table beginning on page 4 are 72 cities and three New England "towns" where, insofar as ERS can determine, funds for the public schools are controlled and disbursed by the municipal government. The three "towns" are among those for which the Census Bureau supplies data because of the similarity of their governments to city governments in organization and local services provided.

Shown for each of the 75 cities and towns are the estimated population as of December 31, 1966; total expenditures for major functions and for schools in 1966-67; the cost per capita for major functions and for schools; and the percent that school expense was of total city expense.

Procedures and classifications. The population figures shown in Column 1 of the city-by-city table are taken from the "Survey of Buying Power," published by *Sales Management* in 1967 (complete reference on page 7). The estimates are as of December 31, 1966.

Figures on expenditures for major functions and for schools (Columns 2 and 3 of the table) are those appearing in *City Government Finances in 1966-67*, published by the U. S. Bureau of the Census in 1968 (complete reference on page 8). The per capita costs in Columns 4 and 5 were computed by the Educational Research Service, using the population estimates mentioned above. Also computed by ERS were the percentages shown in Column 6.

The major municipal functions included by the Census Bureau in the expenditures shown in Column 2 are listed in footnote a/ at the end of the table (page 7). An analysis of the school expenditures reported in Column 3 is given in footnote b/. It should be noted that CAPITAL OUTLAY IS EXCLUDED from all amounts reported. The 75 cities and towns are grouped in the five population classifications used in the Census Bureau reports.

Table A.

**SUMMARY OF PER CAPITA EXPENDITURES FOR
SCHOOLS IN CITIES OVER 50,000 IN POPULATION
HAVING DEPENDENT SCHOOL SYSTEMS^{a/}**

| Population group | 1962 | 1963-64 | 1964-65 | 1965-66 | 1966-67 |
|--------------------------|---------|---------|---------|---------|----------|
| Total (all cities) | \$67.66 | \$77.73 | \$83.64 | \$94.77 | \$114.61 |
| 1,000,000 and over (NYC) | 70.45 | 88.52 | 93.65 | 106.63 | 128.60 |
| 500,000 to 999,999 | 63.31 | 68.15 | 74.77 | 84.97 | 104.34 |
| 250,000 to 499,999 | 63.93 | 72.61 | 79.11 | 92.19 | 127.19 |
| 100,000 to 249,999 | 64.10 | 69.18 | 76.11 | 84.40 | 97.37 |
| 50,000 to 99,999 | 71.47 | 75.38 | 78.64 | 87.42 | 97.63 |

^{a/} Figures are based on data for cities only; the three towns in the 50,000-99,999 population group are excluded.

per capita of population is presented in Table A. Although this amount has grown throughout most of the years ERS has assembled these figures, never before has the increase been so large. In 1965-66, the total per capita expenditure for schools in cities over 50,000 in population was \$94.77; in 1966-67, it was \$114.61--an increase of 20.9 percent.

In the five-year period since 1962, the total per capita expenditure for schools has gone up 69.4 percent--from \$67.66 to \$114.61. Possibly, this rather substantial increase reflects not only the enlarging scope of public school programs, but also a declining population in some of the larger cities.

Table B.

**SUMMARY OF PERCENT THAT SCHOOL EXPENSE IS
OF TOTAL CITY EXPENSE IN CITIES OVER
50,000 IN POPULATION HAVING DEPENDENT
SCHOOL SYSTEMS^{a/}**

| Population group | 1962 | 1963-64 | 1964-65 | 1965-66 | 1966-67 |
|--------------------------|-------|---------|---------|---------|---------|
| Total (all cities) | 30.7% | 30.9% | 31.0% | 31.1% | 32.5% |
| 1,000,000 and over (NYC) | 26.0 | 27.6 | 26.7 | 26.5 | 27.6 |
| 500,000 to 999,999 | 26.2 | 27.5 | 27.8 | 28.2 | 28.5 |
| 250,000 to 499,999 | 40.2 | 40.2 | 40.1 | 42.3 | 46.8 |
| 100,000 to 249,999 | 37.8 | 39.7 | 40.0 | 41.6 | 43.0 |
| 50,000 to 99,999 | 41.7 | 41.9 | 41.5 | 42.3 | 43.0 |

^{a/} Figures based on data for cities only; the three towns in the 50,000-99,999 population group are excluded.

Summaries and trends. Summary figures for 1966-67 are shown at the end of each population group and also in Tables A and B, where they are brought together with similar data for four previous years. Two points should be kept in mind when using these summary data:

- The summary figures are based on data for only the cities over 50,000 in population where the public school boards are *fiscally dependent*. Actually there are more than 300 cities in the United States with 50,000 or more inhabitants, but in the vast majority of them the public schools are *fiscally independent*. If the computations included expenditures in this entire group of cities, the summary figures would be quite different.
- The figures for the three towns have been omitted in compiling the summary figures. This follows the practice of the Census Bureau which does not include the amounts for town governments in computing its municipal aggregates.

Per capita school expenditures. A five-year summary of the amounts spent for schools

Percent of city expense allotted to education. The portion of city budgets allotted to education has also risen steadily over the years, but it has never kept pace with the growth in per capita school expenditures. However, as indicated in the totals shown in the top line of Table B, the percentage allotted to education made a relatively significant gain from 1965-66 to 1966-67--from 31.1 percent to 32.5 percent. In view of the fact that the usual increase from year to year has been considerably less than one percent, this 1.4 percent increase is notable.

An examination of the city-by-city table reveals 24 cities where, in 1966-67, one-half or more of the city budget was spent on education. This proportion was indicated for 17 cities in 1965-66. Three cities allotted more than 60 percent of their funds to schools in 1966-67. The smallest allotment for education in 1966-67 was 19.0 percent in a city where the public schools serve about 92,000 pupils.

Limitations of this report. The value of the individual city data beginning on page 4 for use in making comparisons is limited for several reasons:

1. It appears from the explanations and definitions in the Census Bureau report that its figures for city expenditures include some funds received from the federal government, either directly or through the state government. Figures published by other agencies might exclude such funds in reporting local expenditures.

2. The assignments of functions among the municipal departments and the schools vary in different cities. For example, the Census figures may include in total city expense rather than in school expense, such items as school health services and school elections.

3. The proportion of school-age population enrolled in public schools varies from city to city.

4. Variations in administrative organization and in emphases on different phases of education contribute to differences in costs among cities.

5. It is possible that, in a few cases, the boundaries of the city and school system are not coterminous.

6. As pointed out previously, the figures shown are for a minority of cities, since the typical practice is fiscal independence for school boards in larger cities.

SCHOOL EXPENSE COMPARED WITH TOTAL EXPENSE FOR MAINTENANCE AND OPERATION
OF GENERAL GOVERNMENTAL DEPARTMENTS IN 75 CITIES AND TOWNS OVER 50,000
POPULATION IN WHICH SCHOOL SYSTEMS ARE A PART OF CITY GOVERNMENT, 1966-67

| City and estimated population | Total payments for major functions ^{a/} (In thousands) | Total payments for schools ^{b/} | Cost per capita of population | | Percent that school expense is of total city ex- pense |
|---|---|---|----------------------------------|-------------------------|---|
| | | | For major functions | For schools alone | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Grand total--72 cities over 50,000 in population ^{c/} | \$6,792,500 | \$2,207,646 | \$352.63 | \$114.61 | 32.5% |
| <u>City over 1,000,000 in population:</u> | | | | | |
| New York, N.Y. (8,025,700) | 3,741,580 | 1,032,127 | 466.20 | 128.60 | 27.6 |
| <u>Cities 500,000 to 999,999 in population:</u> | | | | | |
| Washington, D. C. (809,200) | 373,578 | 101,735 | 461.66 | 125.72 | 27.2 |
| Baltimore, Md. (926,500) | 299,889 | 100,027 | 323.68 | 107.96 | 33.4 |
| Boston, Mass. (615,400) | 295,813 | 56,269 | 480.68 | 91.43 | 19.0 |
| Memphis, Tenn. (614,400) | 117,390 | 51,382 | 191.06 | 83.63 | 43.8 |
| Total, 4 cities | 1,086,670 | 309,413 | 366.44 | 104.34 | 28.5 |
| <u>Cities 250,000 to 499,999 in population:</u> | | | | | |
| Jersey City, N. J. (268,000) | 61,179 | 20,470 | 228.28 | 76.38 | 33.5 |
| Newark, N. J. (387,200) | 129,004 | 58,331 | 333.17 | 150.65 | 45.2 |
| Buffalo, N. Y. (480,900) | 114,100 | 55,939 | 237.26 | 116.32 | 49.0 |
| Rochester, N. Y. (301,600) | 84,657 | 42,812 | 280.69 | 141.95 | 50.6 |
| Nashville-Davidson County, Tenn. (440,600) | 92,415 | 48,382 | 209.75 | 109.81 | 52.4 |
| Norfolk, Va. (324,500) | 65,617 | 30,214 | 202.21 | 93.11 | 46.0 |
| Total, 6 cities | 546,972 | 256,148 | 271.60 | 127.19 | 46.8 |
| <u>Cities 100,000 to 249,999 in population:</u> | | | | | |
| Bridgeport, Conn. (156,900) | 30,226 | 12,499 | 192.64 | 79.66 | 41.4 |
| Hartford, Conn. (162,400) | 46,491 | 19,523 | 286.27 | 120.22 | 42.0 |
| New Haven, Conn. (150,900) | 34,717 | 14,811 | 230.07 | 98.15 | 42.7 |
| Stamford, Conn. (106,300) | 28,149 | 14,172 | 264.81 | 133.32 | 50.3 |
| Waterbury, Conn. (113,700) | 19,494 | 8,245 | 171.45 | 72.52 | 42.3 |

SCHOOL EXPENSE COMPARED WITH TOTAL CITY EXPENSE (Continued)

| City and estimated population | Total payments for major functions ^{a/} (In thousands) | Total payments for schools ^{b/} | Cost per capita of population | | Percent that school expense is of total city ex- pense |
|----------------------------------|---|---|----------------------------------|-------------------------|---|
| | | | For major functions | For schools alone | |
| 1 | 2 | 3 | 4 | 5 | 6 |

Cities 100,000 to 249,999
in population (Continued):

| | | | | | |
|------------------------------|-----------|----------|----------|----------|-------|
| Cambridge, Mass. (104,800) | \$ 32,434 | \$ 7,070 | \$309.48 | \$ 67.46 | 21.8% |
| New Bedford, Mass. (101,000) | 25,769 | 7,799 | 255.14 | 77.22 | 30.3 |
| Springfield, Mass. (168,700) | 45,187 | 15,201 | 267.85 | 90.11 | 33.6 |
| Worcester, Mass. (182,800) | 57,765 | 18,411 | 316.00 | 100.72 | 31.9 |
| Elizabeth, N. J. (114,200) | 21,565 | 10,394 | 188.84 | 91.02 | 48.2 |
| Paterson, N. J. (147,800) | 27,957 | 14,836 | 189.15 | 100.38 | 53.1 |
| Trenton, N. J. (107,700) | 25,168 | 13,097 | 233.69 | 121.61 | 52.0 |
| Albany, N. Y. (125,700) | 19,794 | 9,691 | 157.47 | 77.10 | 49.0 |
| Syracuse, N. Y. (214,000) | 44,039 | 19,968 | 205.79 | 93.31 | 45.3 |
| Yonkers, N. Y. (206,000) | 45,196 | 21,950 | 219.40 | 106.55 | 48.6 |
| Providence, R. I. (186,100) | 40,145 | 15,593 | 215.72 | 83.79 | 38.8 |
| Chattanooga, Tenn. (130,500) | 35,210 | 15,916 | 269.81 | 121.96 | 45.2 |
| Knoxville, Tenn. (179,400) | 31,166 | 15,650 | 173.72 | 87.24 | 50.0 |
| Alexandria, Va. (110,900) | 23,272 | 10,566 | 209.85 | 95.28 | 45.4 |
| Hampton, Va. (115,100) | 19,527 | 11,576 | 169.65 | 100.57 | 59.3 |
| Newport News, Va. (133,100) | 22,677 | 11,473 | 170.38 | 86.20 | 50.6 |
| Portsmouth, Va. (120,000) | 22,517 | 10,849 | 187.64 | 90.41 | 48.2 |
| Richmond, Va. (217,500) | 61,876 | 22,762 | 284.49 | 104.65 | 36.8 |
| Roanoke, Va. (103,000) | 21,330 | 10,197 | 207.09 | 99.00 | 47.8 |
| Madison, Wis. (163,300) | 37,633 | 20,417 | 230.45 | 125.03 | 54.3 |
| Total, 25 cities | 819,304 | 352,666 | 226.21 | 97.37 | 43.0 |

Cities 50,000 to 99,999 in
in population:

| | | | | | |
|---|--------|--------|--------|--------|------|
| Greenwich Town, Conn. ^{c/} (62,300) | 16,159 | 8,582 | 259.37 | 137.75 | 53.1 |
| Meriden, Conn. (55,800) | 10,294 | 4,828 | 184.48 | 86.52 | 46.9 |
| New Britain, Conn. (89,100) | 16,861 | 8,150 | 189.24 | 91.47 | 48.3 |
| Norwalk, Conn. (77,200) | 16,552 | 10,021 | 214.40 | 129.81 | 60.5 |

SCHOOL EXPENSE COMPARED WITH TOTAL CITY EXPENSE (Continued)

| City and estimated population | Total payments for major functions ^{a/} (In thousands) | Total payments for schools ^{b/} (In thousands) | Cost per capita of population | | Percent that school expense is of total city ex- pense |
|---|---|---|----------------------------------|-------------------------|---|
| | | | For major functions | For schools alone | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| <u>Cities 50,000 to 99,999</u> <u>in population (Continued):</u> | | | | | |
| West Hartford Town, Conn. ^{c/} (71,000) | \$ 15,883 | \$ 9,450 | \$223.70 | \$133.10 | 59.5% |
| Wilmington, Del. (88,900) | 21,672 | 10,326 | 243.78 | 116.15 | 47.6 |
| Portland, Maine (71,600) | 14,234 | 6,447 | 198.80 | 90.04 | 45.3 |
| Brockton, Mass. (88,300) | 21,188 | 8,154 | 239.95 | 92.34 | 38.5 |
| Brookline Town, Mass. ^{c/} (54,300) | 18,997 | 5,745 | 349.85 | 105.80 | 30.2 |
| Chicopee, Mass. (63,700) | 11,742 | 5,840 | 184.33 | 91.68 | 49.7 |
| Fall River, Mass. (98,600) | 24,910 | 6,998 | 252.64 | 70.97 | 28.1 |
| Holyoke, Mass. (53,200) | 13,863 | 4,282 | 260.58 | 80.49 | 30.9 |
| Lawrence, Mass. (69,300) | 16,589 | 4,389 | 239.38 | 63.33 | 26.5 |
| Lowell, Mass. (87,500) | 25,357 | 7,666 | 289.79 | 87.61 | 30.2 |
| Lynn, Mass. (92,100) | 27,417 | 8,764 | 297.69 | 95.16 | 32.0 |
| Malden, Mass. (56,700) | 14,632 | 4,538 | 258.06 | 80.04 | 31.0 |
| Medford, Mass. (60,400) | 15,787 | 6,279 | 261.37 | 103.96 | 39.8 |
| Newton, Mass. (90,000) | 30,209 | 15,184 | 335.66 | 168.71 | 50.3 |
| Pittsfield, Mass. (56,800) | 15,994 | 6,683 | 281.58 | 117.66 | 41.8 |
| Quincy, Mass. (87,700) | 29,310 | 9,368 | 334.21 | 106.82 | 32.0 |
| Somerville, Mass. (85,800) | 23,325 | 7,147 | 271.85 | 83.30 | 30.6 |
| Waltham, Mass. (59,100) | 15,471 | 6,141 | 261.78 | 103.91 | 39.7 |
| Manchester, N. H. (94,100) | 13,665 | 5,544 | 145.22 | 58.92 | 40.6 |
| Atlantic City, N. J. (59,100) | 18,482 | 5,024 | 312.72 | 85.01 | 27.2 |
| Bayonne, N. J. (73,200) | 13,527 | 5,617 | 184.80 | 76.73 | 41.5 |
| Bloomfield, N. J. (54,200) | 10,132 | 5,710 | 186.94 | 105.35 | 56.4 |
| Clifton, N. J. (89,500) | 12,946 | 6,853 | 144.65 | 76.57 | 52.9 |
| East Orange, N. J. (76,800) | 16,613 | 8,014 | 216.32 | 104.35 | 48.2 |
| Irvington, N. J. (62,200) | 11,230 | 4,907 | 180.55 | 78.89 | 43.7 |
| Passaic, N. J. (55,000) | 10,850 | 5,435 | 197.27 | 98.82 | 50.1 |

SCHOOL EXPENSE COMPARED WITH TOTAL CITY EXPENSE (Continued)

| City and estimated population | Total payments for major functions ^{a/} (In thousands) | Total payments for schools ^{b/} (In thousands) | Cost per capita of population | | Percent that school expense is of total city ex- pense |
|---|---|---|----------------------------------|-------------------------|---|
| | | | For major functions | For schools alone | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| <u>Cities 50,000 to 99,999 in population (Continued):</u> | | | | | |
| Union City, N. J. (51,500) | \$ 9,849 | \$ 4,966 | \$191.24 | \$ 96.43 | 50.4% |
| Cranston, R. I. (73,300) | 12,610 | 6,986 | 172.03 | 95.31 | 55.4 |
| Pawtucket, R. I. (77,400) | 13,579 | 6,377 | 175.44 | 82.39 | 47.0 |
| Warwick, R. I. (79,700) | 15,005 | 9,649 | 188.27 | 121.07 | 64.3 |
| Lynchburg, Va. (57,700) | 11,557 | 5,902 | 200.29 | 102.29 | 51.1 |
| Green Bay, Wis. (86,000) | 17,351 | 9,743 | 201.76 | 113.29 | 56.2 |
| Kenosha, Wis. (75,500) | 16,833 | 10,200 | 222.95 | 135.10 | 60.6 |
| Wauwatosa, Wis. (62,200) | 12,139 | 6,874 | 195.16 | 110.51 | 56.6 |
| West Allis, Wis. (76,100) | 16,199 | 8,286 | 212.86 | 108.88 | 51.2 |
| Total, 36 cities ^{c/} | 597,974 | 257,292 | 226.91 | 97.63 | 43.0 |

Footnotes:

^{a/} Figures for "total payments for major functions" include, in addition to school expenditures, the amounts spent for police protection, fire protection, highways, airports, water transport and terminals, sewerage and other sanitation, public welfare, libraries, hospitals and other health services, correction, parks and recreation, general public buildings, housing and urban renewal, parking and other municipal commercial activities, protective inspection and regulation, financial administration, general control, and interest on general debt.

^{b/} Expenditures for schools, as reported by the U. S. Bureau of the Census, are the amounts spent for educational institutions operated by the city government (rather than by separate school districts), involving mainly public elementary and secondary schools but including also any institutions of higher education operated by the city. Included are related school-administered facilities and services such as public transportation of students, school health and recreational programs, school lunch programs, and school libraries.

^{c/} Data for the following major towns are included in the table because their governmental operations closely resemble those of municipal governments; however, the figures for these towns are not included in the totals for the various population groups or in the grand total:

Greenwich Town, Conn.

West Hartford Town, Conn.

Brookline Town, Mass.

Sources of data:

- Estimated population figures in Column 1 are from:

Sales Management. "Survey of Buying Power." Sales Management 98: Section D; June 10, 1967.
(Estimates as of December 31, 1966)

(Continued)

Sources of data (Continued):

- Data in Columns 2 and 3 are from:

U. S. Department of Commerce, Bureau of the Census. City Government Finances in 1966-67.
Series GF67-No. 2. Washington, D. C.: Government Printing Office, 1968. Table 5 (p. 9-55).

- Data in Columns 4, 5, and 6 were computed by the Educational Research Service, using population figures shown in Column 1 and expenditure figures shown in Columns 2 and 3.
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